

U.S. Department of Justice
United States Attorney
Western District of New York

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PRESS RELEASE

April 16, 2004

RE: UNITED STATES v. GUARLD D. CLINE

United States Attorney Michael A. Battle announced today a three-count Indictment, charging GUARLD D. CLINE, age 52, of Canandaigua, New York, with Willful Failure to File Return, in violation of Title 26, United States Code, Section 7203, carrying a maximum penalty of 1 year imprisonment, a fine of \$25,000.00, or both. It should be noted that the fact that a defendant has been charged with a crime . . . is merely an accusation and the defendant is presumed innocent until and unless proven guilty. **(Disciplinary Rule 7-107(B)(6)).**

According to the Indictment, the defendant, GUARLD D. CLINE, received gross income in excess of \$300,000.00 for the year 1997 and willfully failed to make and file a tax return reporting such income as required by law; received gross income in excess of \$200,000.00 for the year 1998 and willfully failed to make and file a tax return reporting such income as required by law; and received gross income in excess of \$400,000.00 for the year 1999 and willfully failed to make and file a tax return reporting such income as required by law.

The Indictment was the culmination of an investigation on the part of the Internal Revenue Service, under the direction of Special Agent in Charge Anne Marie Coons.

The evidence was presented to the Grand Jury by Tiffany H. Lee, Assistant United States Attorney, who will handle the trial of the case.

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